



IIA-CIA-PART2^{Q&As}

Certified Internal Auditor - Part 2, Conducting the Internal Audit Engagement

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QUESTION 1

An internal auditor tested whether purchase orders were supported by appropriately approved purchase requisitions. She sampled a population of purchase documents and identified instances where purchase requisitions were missing. However, she did not notice that in some cases purchase requisitions were approved by an unauthorized person. Which of the following risks most appropriately describes this situation?

- A. Nonsampling risk.
- B. Sampling risk.
- C. Inherent risk.
- D. Due diligence risk.

Correct Answer: B

QUESTION 2

To which of the following aspects should the chief audit executive give the most consideration while communicating an identified unacceptable risk to management?

- A. The organization's attitude to hierarchy.
- B. The organization's whistleblowing strategy.
- C. The organization's ongoing risk monitoring process.
- D. The organization's risk management policy.

Correct Answer: D

QUESTION 3

The chief audit executive is completing the audit plan. According to IIA guidance, which of the following is the best method of selecting the audits to be completed?

- A. A rotational audit plan with core audits being done every two to four years.
- B. A risk-based audit plan that also covers important operational areas.
- C. An audit plan based upon the previous audit results and findings.
- D. An audit plan based upon responses from management on key risk areas.

Correct Answer: D

QUESTION 4



An internal auditor is discussing an audit problem with an engagement client. While listening to the client, the internal auditor should:

- A. Prepare a response to the client.
- B. Take mental notes on the speaker's nonverbal communication, as it is more important than what is being said.
- C. Make sure that all details, as well as the main ideas of the client, are remembered.
- D. Integrate the incoming information from the client with information that is already known.

Correct Answer: D

QUESTION 5

What decision-making approach should a facilitator initiate if a group addresses an unfamiliar situation during a control self-assessment session?

- A. Spontaneous agreement.
- B. Consensus building.
- C. Majority voting.
- D. Compromise.

Correct Answer: B

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